

**IN THE UNITED STATES DISTRICT COURT  
FOR THE SOUTHERN DISTRICT OF TEXAS  
HOUSTON DIVISION**

**ROWLAND MARCUS ANDRADE  
and ABTC Corp.,**

*Movants,*

**VS.**

**UNITED STATES DEPARTMENT  
OF THE TREASURY, INTERNAL  
REVENUE SERVICE,**

*Respondent.*

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**DECLARATION OF PAUL FLACK**

Paul Flack, counsel for movants in the above-captioned action, states as follows:

1. I am counsel for Rowland Marcus Andrade and ABTC Corp. (“Movants” or “Andrade”) in this action. This declaration is submitted in support of the Movants’ Motion for Order Pursuant to Customer Challenge Provisions of the Right to Financial Privacy Act (the “Motion”).
2. The descriptions of voicemails, calls, and emails between the IRS and me in the Factual Background section of the Motion are all true and correct and, unless otherwise indicated, based on my personal knowledge.
3. Exhibit 2-A is a true and correct copy of a letter that I understand another counsel for Mr. Andrade received from JP Morgan Chase.
4. Ex. 2-B is a true and correct copy of a letter I sent to the IRS.
5. Ex. 2-C is a true and correct copy of an email I sent to the IRS.
6. Ex. 2-D is a true and correct copy (with PII redacted) of an email and power of attorney form I sent the IRS.
7. Ex. 2-E is a true and correct copy (with PII redacted) of an email with a revised power of attorney form I sent the IRS.
8. Ex. 2-F is a true and correct copy of a fax I received from the IRS.
9. Ex. 2-G is a true and correct copy of a string of emails between the IRS and me.

10. Ex. 2-H is a true and correct copy of materials mailed to me by the IRS.

I declare under penalty of perjury under the laws of the United States that the foregoing is true and correct.

Date: February 12, 2024



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Paul Flack